

Highest/Widest Tax Rate Changes

selected states for Analysis

Test States	Control States
Washington	Idaho Oregon 1 km. exc.
Oregon	Idaho Nevada Cal.
Maine	New Hampshire Vermont
Kansas	Missouri — Exclude 1 km Nebraska — Exclude 1 km Colorado Oklahoma
Illinois	Kentucky Missouri Indiana
S. Dakota	N. Dakota Montana Wyoming Nebraska — Exclude 1 km Iowa Minnesota — Exclude 1 km
Michigan	Ohio Indiana
Iowa	Wisconsin Minnesota S. Dakota — km Exclude Nebraska Missouri — km Exclude Illinois — km Exclude

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